

HOWARD COUNTY, MARYLAND

Maryland 911 Emergency Number System Program
Schedule of Revenues and Expenditures
Year Ended June 30, 2004

(With Independent Auditor's Report Thereon)

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December 20, 2004

Honorable Members of the County Council
Honorable James N. Robey, County Executive
Howard County, Maryland:

We have audited the accompanying Schedule of Revenues and Expenditures of the Maryland 911 Emergency Number System Program of Howard County, Maryland (the Program) for the year ended June 30, 2004. This schedule is the responsibility of management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Revenues and Expenditures is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Revenues and Expenditures. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying schedule was prepared to present the Program's revenues and expenditures for the purpose of complying with the Public Safety Article (formerly Article 41, Title 18 of the Annotated Code of Maryland) as described in Note 2 and is not intended to be a complete presentation of the Program's revenues and expenditures.

In our opinion, the Schedule of Revenues and Expenditures referred to above presents fairly, in all material respects, the revenues and expenditures as described in Note 2 of the Maryland 911 Emergency Number System Program of Howard County, Maryland for the year ended June 30, 2004, in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of Howard County for filing with the Maryland Department of Public Safety and Correctional Services, Emergency Number Systems Board, and is not intended to be and should not be used by anyone other than these specified parties.

Ronald S. Weinstein, C.P.A.
County Auditor

Dilawar Lakhani, C.P.A.
Auditor-in-Charge

HOWARD COUNTY, MARYLAND

**Maryland 911 Emergency Number System Program
Schedule of Revenues and Expenditures
Year Ended June 30, 2004**

Revenues:		<u>FY'04</u>	<u>FY'03</u>
State Trust Fund	(Note 1)	\$ 11,870	\$ 45,559
County Fee	(Note 2)	<u>1,630,046</u>	<u>1,129,968</u>
Total Revenues		<u>\$1,641,916</u>	<u>\$1,175,527</u>
Expenditures:			
Payroll and Related Costs	(Note 3)	\$3,922,085	\$3,448,884
Training		7,461	6,630
Telephone		339,822	314,739
Utilities and Fuel		36,844	32,086
Repairs & Maintenance		2,908	11,912
Supplies & Materials		27,853	24,560
Travel		2,478	1,947
Miscellaneous	(Note 4)	<u>432,891</u>	<u>671,844</u>
Total Expenditures		<u>\$4,772,342</u>	<u>\$4,512,602</u>
Excess of expenditures over revenues, funded by County General Funds		<u>\$3,130,426</u>	<u>\$3,337,075</u>

HOWARD COUNTY, MARYLAND

Maryland 911 Emergency Number System Program Notes to Schedule of Revenues and Expenditures Year Ended June 30, 2004

NOTES:

1. Pursuant to Title 18-105(b) of the Annotated Code of Maryland, the State withholds a 10¢ fee per subscriber per month in the trust fund in order to ensure its use for 911 telephone systems enhancements. As such enhancements are made, the State reimburses Howard County from the trust fund. The revenue is recognized at the time of receipt of payment. There were no enhancements made in FY 2004.

FY 03 Interest Income July 1, 2003 to June 30, 2004 \$11,870

Total 911 State Trust Fund Receipts in FY 04 \$11,870

2. Pursuant to Title 18-105(c) of the Annotated Code of Maryland and Howard County Council Resolution No. 78-2003 dated May 23, 2003, Howard County charges a 50¢ local fee (additional charge) per subscriber per month. This includes subscribers to wireless telephone service.

Amounts shown for the local fee are based on the amount due to the County for fiscal year ending June 30, 2004, as follows:

<u>Quarters ending:</u>	<u>Date Received:</u>	
June 30, 2003*	April 6, 2004	\$ 385,420
September 30, 2003	May 5, 2004	429,375
December 31, 2003	June 22, 2004	413,939
March 31, 2004	October 7, 2004	401,312

*Not reported in Fiscal Year 2003 report, included in 2004 Revenues

Because of the timing of the distributions, the County schedule includes County fee revenue distributions for the last quarter of 2003 which was received in FY 2004. The last quarter payment for FY 2004 was not received as of the filing of this report.

HOWARD COUNTY, MARYLAND

Maryland 911 Emergency Number System Program Notes to Schedule of Revenues and Expenditures Year Ended June 30, 2004

3. Expenditures are recorded when liabilities are incurred. They are for eligible operation and maintenance costs. These include telephone company charges, equipment costs or lease charges, repairs, utilities, personnel costs and appropriate carryover costs from previous years.

	<u>FY'04</u>	<u>FY'03</u>
Payroll and related costs include:		
Salaries and Fringe Benefits	\$3,320,326	\$2,981,982
Overtime	<u>601,759</u>	<u>466,902</u>
	<u>\$3,922,085</u>	<u>\$3,448,884</u>

4. Miscellaneous costs include:

Data Processing Chargeback	\$ 387,199	\$ 566,681
GIS Chargeback	26,857	48,920
Other	<u>18,835</u>	<u>56,243</u>
	<u>\$ 432,891</u>	<u>\$ 671,844</u>

5. Basis of Accounting:

The Schedule of Revenues and Expenditures is prepared on the modified accrual basis of accounting whereby revenues are recorded when susceptible to accrual, which is defined as when the revenues are both measurable and available. Expenditures are recorded when the liability is incurred.